

## **ATTACHMENT**

**DATE:** December 31, 2008

**SUBJECT:** Fort Huachuca Consideration to Budget and Accumulate in the Unrestricted Capital Section for FY 2008 and FY 2009

**SUBMITTED BY:** Lyle Friesen, Legislative, Business & Policy Advisor, School Finance

**MANAGEMENT TEAM REVIEW:** January 8, 2009

As a result of possible miscommunication, Fort Huachuca accounted for and expended impact aid revenues in prior years, in a manner not consistent with the Uniform System of Financial Records (USFR). When this became known, the Arizona Legislature provided retroactive authority for districts in Fort Huachuca's situation.

Therefore, the attached requests to accumulate are in accordance with this new legislative authority, (Laws 2008, 2<sup>nd</sup> Regular Session, Chapter 207). Any over expenditures should be entirely resolved, pending approval of the attached requests.